General Assembly

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Sixty-third session
Agenda item 116

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/63/637/Add.1)*]

63/246. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolutions 62/223 B of 20 June 2008 and 63/246 A of 24 December 2008,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2007 to 30 June 2008 and the report of the Board of Auditors on the United Nations peacekeeping operations,[2] the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2008[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the financial period ended 30 June 2008,[4]

1. *Accepts* the audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2007 to 30 June 2008;[2]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[5]

3. *Reiterates* that the issue of outstanding assessed contributions is a policy matter of the General Assembly, and urges all Member States to make every possible effort to ensure the payment of their assessed contributions in full and on time;

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[1] Resolution 63/246, in section VI of the *Official Records of the General Assembly, Sixty-third Session, Supplement No. 49* (A/63/49), vol. I, becomes resolution 63/246 A.

[2] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5), vol. II.

[3] A/63/746, sect. III.

[4] A/63/784.

[5] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5), vol. II, chap. II.

4. *Takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[3]

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the financial period ended 30 June 2008;[4]

7. *Requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors, including those relating to expendable and non-expendable property, and the related recommendations of the Advisory Committee in a prompt and timely manner, subject to the provisions of the present resolution;

8. *Also requests* the Secretary-General to continue to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors and the priorities for their implementation, including the office holders to be held accountable and measures taken in that regard;

9. *Further requests* the Secretary-General to provide, in the next report on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, a full explanation for the delays in the implementation of all outstanding recommendations of the Board, the root causes of the recurring issues and the measures to be taken.

93rd plenary meeting
30 June 2009